FIJI REVENUE AND CUSTOMS SERVICE

Employer Guide

Information to help employers meet their PAYE Final Responsibilities

June 2025

Preface

This plain language guide contains basic but important information to assist employers to meet their requirements to the Fiji Revenue and Customs Service (FRCS).The guide is based on the provisions of the Income Tax Act 2015 and the associated regulations, but is not intended as a legal interpretation of the Act. Should you have a situation for which the information in the Guide is inadequate, it is important that you contact FRCS directly.

The rights and responsibilities of FRCS and Employers

You can expect FRCS to treat you fairly with honesty and with integrity and provide you with all the information that you need to be able to comply with the Act, which is set out in this guide. In return FRCS expects that you will be truthful in your dealings with them and that you will provide all relevant information relating to the issue at hand.

Meeting your tax obligations can mean giving to FRCS your personal and business information. FRCS is responsible and accountable to protect that information and to ensure that it is used lawfully and for the purpose for which it is given. For full details of our privacy policy go to www.FRCS.org.fj (keyword: privacy).

Please note that under the Tax Administration Act 2009, we can exchange information about you to selected government agencies and other countries, which have a Double Taxation Agreement with Fiji.

You are entitled to view your personal information that is kept by FRCS. Call the FRCS PAYE Final Tax team or email to payevalidation@frcs.org.fj to make arrangements to see this information.

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Guide Summary

If you have anyone working for you, it's your responsibility to deduct PAYE FINAL tax from the "gross income from employment" that they receive from you and to give that information to FRCS. This guide explains what you are required to do as an employer.

How to use this guide:

Part 1 – Deducting and paying PAYE FINAL to FRCS

Part 1 defines and explains who an employee is and provides information about the amounts you may have to deduct from your employees' wages and account to FRCS.

This part also explains the following:
- How to complete the PAYE Summary (MONTHLY SUMMARY)
- Correcting your MONTHLY SUMMARY after it has been filed.
- Electronic Filing.
- What to do when there is a change in your employee or business status.
- Tax treatment of other types of payments to employees apart from normal wages.
- How to deduct Provisional Tax on certain payments issued to self-employed persons.
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Penalties may be imposed if you fail to meet your employer responsibilities.

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Part 1 - Deducting and Paying PAYE FINAL to FRCS

In this part we explain: (a) registering as an employer; (b) employees' tax code declaration and (c) the PAYE FINAL tax that you will need to deduct from your employees' pay and remit to FRCS.

Registration

Are you a new employer and what is PAYE Final?

If yes, you will need to register with FRCS as an employer within 30 days of commencement of your business. PAYE Final means the amount of PAYE deducted for a pay-period would represent an employee's final tax liability on that income, providing certainty every pay-day that the correct amount of tax has been deducted. The new process would ensure that the correct amount of tax (PAYE) is deducted.

Who should register?

All employers are required to register for PAYE FINAL purposes with FRCS if they either:

- employ someone as part of their business or organisation;
- control the manner in which the person works;
- supply any equipment for that person to use when working for you.

How do you register?

Employers are required to register on the TPOS, by going to the 'change of circumstance' tile. A registration letter will be issued by FRCS to all registered employers.

Employee Tax Code Declaration

All employees, including those earning below the threshold must complete an Employee Tax Code Declaration Form (Form IRS 458A).

All new employees are required to complete the Employee Tax Code Declaration Form within 5 working days from commencement of their employment.

It is important that all employees fully complete the Employee Tax Code Declaration form including the following:

- Full name
- Tax identification number (TIN)
- Tax code.

As an employer, if you do not receive a tax code declaration form from your employee within the 5 working days, you are required to deduct tax at the no-declaration rate of twenty percent (20%) from your employee's gross employment income.

Please note that a new tax code declaration form is not required to be completed by an employee each year.

An employee can change their tax code, if they submit a new Employee Tax Code Declaration form.

If you need extra forms, you can print them from the FRCS website: www.FRCS.org.fj .

Primary employment

The rate of PAYE FINAL tax that will be deducted from employees' gross earnings will depend on the tax code that they declare to their employer.

Most employees have one main job. This job is known as their primary employment, for which tax code **"P"** applies.

An employee is to use the primary tax code **"P"** for their main source of employment income. Once you have the employee's tax code, use the PAYE FINAL tax formula to work out how much PAYE FINAL to deduct from each pay.

Secondary employment

If an employee is already using a primary tax code **"P"** for their main source of income and has another job, the employee must then complete another Form IRS 458A for secondary employment, using the secondary tax code **"S"**.

The secondary rate of PAYE FINAL to be applied is twenty percent (20%) of the gross payment.

An employee with more than one secondary employment will need to complete a tax code declaration for each of the secondary employments using the secondary tax code **"S"**.

Special Tax Rate

The rate applies only to employees with secondary employment. An employee with one or more secondary employment may apply for a Special Tax Rate using the approved form.

The CEO may furnish the employee with a Special Tax Rate Certificate (STRC) within 5 working days of receipt of an application.

The CEO may at any time, cancel any STRC. No person shall alter any STRC issued by the CEO under Reg 8(6) and (7)of the Income Tax (Withholding Tax) Regulations 2013.

Example:
Sam has one full-time job and three part-time jobs. He uses a primary tax code **"P"** for his full-time job and a secondary tax code **"S"** for his three part-time jobs.

If an employee works for you using a primary tax code and also does a different type of work for you outside normal working hours, you will amalgamate the two sources of income and calculate PAYE FINAL on the total amount using the primary tax code **"P"**.

Where an employee has a secondary job with a different employer the employee must complete a separate Tax Code Declaration form using the secondary code **"S"**.

Example:
Mac works in the Ministry of Health as a pharmacist between 8 am and 5pm, Monday to Friday, and is paid fortnightly. He also works between 6 pm and 10 pm, Tuesdays and Thursdays, in Metro Pharmacy, and is paid monthly.

Mac is required to complete two Tax Code Declaration forms (IRS 458A). One is for the Ministry of Health with the tax code **"P"**.The other for Metro Pharmacy with the tax code "S".

Employees on the wrong tax code

It is important that your employees use the right tax code. Using the correct tax code can help your employee avoid a tax bill at the end of the year.
FRCS will check the details on your PAYE Summary () to ensure the right amount of tax is deducted from the salary or wages of the employees listed on your Summary.

If we have singled out a salary or wage earner using a wrong tax code, we will write to the employee informing them that they are using the wrong tax code. The employee will need to complete a new Employee Tax Code Declaration form stating their correct tax code effective from the next pay period.

Who is an employee?

It is very important that you know the people who are working for you as employees; or whether they are self-employed. The reason being, tax laws treat the two groups differently.

It is important to note that you are responsible for your employees' tax deductions.

In most cases, it is quite clear, whether or not someone is an employee. Generally in practise, if you control how and when the person's work is done, then the person is your employee. If your answer is "yes" to all or most of the following questions, the worker is probably your employee.

- Does the person have to do the work, rather than being able to hire someone for help?
- Can you tell the worker what to do on the job, and when and how to do it?
- Do you pay the worker at a set rate (e.g., hourly, weekly, monthly, or by unit of production)? A person paid by commission or on a piece-work basis may still be an employee, especially if there are other employees who work on the same basis.
- Can the worker get overtime rates?
- Does the person work set hours, or a given number of hours, each week or month?
- Does the person work at your premises, or at a place you specify?
- Do you set the standards for the amount and quality of the person's work?

The Instruction Sheet IRS 459A will assist employee on the correct tax code to select.

Non-resident employees

Employers must deduct PAYE FINAL from wages paid to non-resident employees in the same way as for resident employees. However, there are non-resident tax rates that apply to non-residents. Non-resident tax rates can be sourced from our website: (to insert link to new table)

In general, an employee is a non-resident for tax purposes if the following criteria are met:

- the person's permanent place of abode is outside of Fiji;
- the person is in Fiji for less than 183 days and does not intend to make Fiji his usual place of abode;

A non-resident is liable for Fiji tax on income for personal services performed in Fiji, and other income from Fiji sources.

If you need more information on issues of residency, send FRCS an email to **tipu@frcs.org.fj** or see our website: **www.FRCS.org.fj** .

Work Permits

If you are hiring a non-resident employee, they must have a work permit. You are to contact Department of Immigration on phone 3312622 or email to **fidqueries@gmail.com** for further information.

Persons responsible to deduct PAYE from their own earnings

In certain cases, employees, instead of the employer are required to deduct and remit PAYE Final to FRCS. The common cases are:

- part-time private domestic workers, such as home helpers, attendant caregivers, nannies and gardeners.
- local employees of Foreign & Diplomatic Mission are liable to PAYE FINAL on their gross employment income, as well as Fiji based employees of overseas companies.

They're responsible for paying their own PAYE FINAL, but they're not classified as self-employed

If you think you are in the above category please send an email for more information to **tipu@frcs.org.fj** or **payevalidation@frcs.org.fj** .

Employment versus Self Employed

PAYE FINAL is required to be deducted from gross employment income whereas self-employed income such as a contract payment is not liable to have PAYE FINAL deducted.

If it is later found that you failed to deduct the PAYE FINAL from your employees income under the guise that it was self-employed income you could find yourself liable for the amount of PAYE FINAL under deducted and be exposed to penalties.

Completing the PAYE Summary(MONTHLY SUMMARY)

The detailed steps to file the PAYE summaries are available on the manual - https://www.frcs.org.fj/wp-content/uploads/2021/02/PAYE_User_Manual-External-1.pdf

When should the MONTHLY SUMMARY be lodged?

The Summary is to be lodged to FRCS no later than the last day of the month following the month to which the MONTHLY SUMMARY relates. e.g. the January Summary is due by 28th or 29th February.

Filing your MONTHLY SUMMARY and making payment

This monthly summary is to be completed and lodged by all employers on TPOS . When making the payment to FRCS, it should be accompanied by a Remittance Advice Slip (IRS350) in accordance with Income Tax (Withholding Tax) Regulations 2013.

Correcting your MONTHLY SUMMARY after it's been filed

If you want to amend your PAYE Summary (MONTHLY SUMMARY) after the cut-off time you need to proceed to filing obligations tile, click on the same return already filed and then click on amend button

Filing your MONTHLY SUMMARY and Payment

To file your MONTHLY SUMMARY online you have two options: • on screen form (Flat file is available in the FRCS website), or • file transfer.

If you're using a computerised payroll system, file transfer is probably the best method to use. Payroll software developers have the specifications and can help you buy a suitable package or upgrade any existing software.

If you keep a manual wage book, the on screen form option may suit you. This is an onscreen version of the paper form you can send to FRCS through the internet.
Before you can file online, you'll need:
• a computer that can connect to the internet;
• an internet browser, either Google chrome, or Mozilla Firefox v:02 or higher;
• an internet connection;• an email address.

If you don't have a computer we have kiosks at our respective Customer Service Centers to assist employers. You can ask any Customer Service officer to assist you to complete your MONTHLY SUMMARY using the kiosk.

Change in Employee Status

When an employee stops working for you

You must show each employee's finish date on the PAYE Summary.

Employee rehired in the same year

If an employee stops working for you and is rehired in the same year, the employee must complete another Tax Code Declaration (Form IRS 458A). You'll also need to show the employee's start date on your PAYE Summary.

Employee on transfer

If an employee transfers from one branch of a company to another branch and is paid by the new branch office on a separate payroll, the correct treatment is: (a) the old branch treats the transfer as if the employee has stopped work;

(b) if the employee is paid from a central or head office, that office continues deducting PAYE FINAL from the employee's earnings. The employee doesn't need to complete a new Employee Tax Code declaration.

If you stop paying wages permanently

You can apply for deregistration from PAYE only. This applies irrespective of whether or not your business is continuing. An employer has not stopped paying wages permanently until the last PAYE Summary is filed and the outstanding PAYE FINAL is paid to FRCS. At this point, you will be deregistered as an employer.

Payments to Employees other than Salary & Wages

Besides paying salaries and wages to your employees, you may make other payments such as allowances which could be subject to PAYE FINAL. This is discussed below.

Allowances

Allowances paid to employees usually arise from:

- an industrial collective agreement;
- an agreement made between the employer and employees—commonly known as an in-house agreement.

Generally employees receive two types of allowances:

(a) Allowances that reimburse the employee for expenses they have incurred on behalf of the employer. These are commonly known as reimbursing allowances and are not taxable.

(b) Allowances that benefit the employee. These are taxable to the extent it exceeds any expense that the employee has incurred on behalf of the employer. If no expense has been incurred by the employee, then the total amount of the allowances is taxable from which PAYE FINAL should be deducted.

Taxable allowances (i.e. those that benefit the employee) are added to the employee's gross earnings and PAYE FINAL is deducted from this total.

Tax-free allowances (i.e. those that reimburse the employee) should not have PAYE FINAL deducted.

You don't need to apply for our approval to pay tax-free allowances to your employees. You can decide for yourself, using FRCS's guidelines. The allowances commonly paid are as follows.

Cash Benefit allowances

Benefit allowances are payments made in addition to salary or wages, which benefit the employee. A benefit allowance is taxed with the employee's wages in the pay period it's paid.

Any cash benefit allowance you pay to an employee, unless it is a reimbursing allowance, is fully taxable.

Reimbursing allowances

Reimbursing allowances are payments made to employees to compensate them for expenses they've incurred while doing their job—such as mileage allowances, education and meal allowances.

Work-related relocation payments made to your employees are tax-free provided all of the following conditions are met:

- Your employee's relocation is required as the result of:
  - taking up new employment with a new employer, or
  - taking up new duties for you at a new location, or
  - continuing in their current position but at a new location.
- the payment reflects actual expenditure incurred.
- the expenditure is incurred before the end of the tax year in which your employee relocates.

Travelling allowances

Employers need to decide how to tax a travelling allowance paid to an employee. An allowance paid for an employee's usual travel costs between home and work is taxable. A travel allowance is tax free to the extent that the amount paid reimburses an employee's additional transport costs, is for the employer's benefit.

Add the taxable amount to your employee's gross income and work out PAYE FINAL on the total.

Per Diem allowances

This allowance is an amount that an employee may be entitled to in the normal course of their work. Where they are receiving more than what they are entitled to, the excess is subject to PAYE FINAL tax.

Lump sums

A lump sum payment to an employee other than a redundancy payment is taxable, but only to the extent that exceeds $5,000.00 in any one income year.

For information on what is not regarded as Lump Sum Payments refer Regulation 3) Part 3)of the Income tax (exempt income) regulations 2016. Overtime or any regular payments are not lump sum payments.

Restrictive covenant and exit inducement payments

These payments are taxable as follows:

Restrictive covenant payments

These are payments made in return for a person agreeing to restrict their ability to perform services. This includes payments made to an employee when their employment is terminated and they agree not to carry on business in competition with their former employer. It also includes payments made when an employee enters into a restrictive covenant with a wholly owned company and then sells the shares in that company to their employer. These types of payments are classed as source deduction payments, so PAYE FINAL must be deducted.

Exit inducement payments

Exit inducement payments are made by a prospective employer or contractor to a person to give up a particular status or position. These include payments to employees whose job status changes, even if they don't have a career change.

These types of payments are also included in gross earnings, so PAYE FINAL must be deducted.

Both restrictive covenant and exit inducement payments are taxed at the normal PAYE FINAL rate. Refer to the PAYE FINAL formula in our website: http://www.FRCS.org.fj/wp-content/uploads/2012/11/ PAYE-Regulation-6-formula-.xlsx.

Retiring and redundancy payments

Retiring allowances

A retiring allowance is a payment made to an employee on retirement.
The employment must have been fully terminated because of:

- the employee's decision
- the terms of any union contract
- the length of service of the employee, or
- the employer's policy.

Redundancy payments

"Redundancy payment" means a bona fide lump sum payment, other than a retiring allowance on the occasion of the termination of employment, where-

(a) In the case of an individual who is an employee and who is not a seasonal worker, the employment is terminated by the employer, the termination being attributable, wholly or mainly, to the fact that the position filled by that individual is, or will become, superfluous to the needs of the employer; or

(b) In the case of an individual who is an employee and a seasonal worker, that individual's usual seasonal employment is made unavailable by the employer, the unavailability being attributable, wholly or mainly, to the fact that the individual's position or usual position is, or will become, superfluous to the needs of the employer.

A redundancy payment is different from a retiring allowance. The decision to terminate employment is the employer's. Redundancy payments may be made to an employee whose position is no longer needed.

The following are not redundancy payments, and are liable for PAYE FINAL:

- any payment relating to a situation solely involving a seasonal lay-off; or
- any payment contingent on the completion of either a fixed-term engagement or an engagement to complete work specified in a contract; or
- any payment in lieu of notice terminating the employment of the employee; or
- any payment which, if it had not been made upon termination of employment, would, in the opinion of the CEO, have been paid so as to constitute monetary remuneration of the employee; or
- any payment made by a company pursuant to its articles of association to any of its directors; or
- any payment which, in the opinion of the CEO, is excessively large in relation to the earnings and length of service of the employee.

A severance payment may be a redundancy payment for tax purposes. A lump sum severance payment made to a permanent employee when a specific job or project is finished is a redundancy payment if the position of the employee has been fully terminated, and the position is no longer required by the employer.

If the employee stays with the same employer on another job or project, any payment is liable for normal PAYE FINAL.

Employees who received a redundancy payment will be allowed tax exemption up to $15,000 redundancy in accordance with Regulation 3) Part 3) the Income Tax Act.

Any amount in excess of $15,000 is subject to 15 percent tax deduction.

Termination of employment

To treat any payment as a retiring allowance or redundancy payment, the person's employment must have been terminated. If employment is not terminated, the payment is liable for normal PAYE FINAL.

Employment is not terminated if the employee:

- is still employed by a company that is at least 50 percent owned by the same shareholders, or under the control of the same persons.
- is still employed by the same employer, even if the employer's business has changed
- is still with the same business, even if the ownership of the business has changed
- has remained in substantially the same employment. This means if the employee continues to work under a contract of employment with substantially the same employer.

The following two types of payment are not retiring allowances or redundancy payments, and are liable for normal PAYE FINAL:

- Payments for accumulated annual leave, long-service leave and sick leave. These are payments that don't relate to retirement or redundancy and these payments are subject to PAYE FINAL.

- Payments made as a result of a merger, takeover, amalgamation or reconstruction between two parties if:

  -the employee is rehired by any party to the transaction within six months of termination of employment, and
  -the employee's new job is substantially the same kind of employment they had before.

"Substantially the same kind of employment" means doing the same type of work. This is based on such things as similarity of duties, similar conditions of employment and a similar job description.

For example, if you rehire an employee to do most of the old duties but with slightly different salary and leave arrangements, the employment is substantially the same kind. However, if you rehire the employee in a different area that needs new skills, it's not substantially the same.

Holiday pay

Include holiday pay and pay for statutory holidays as earnings in the period you actually pay them. To calculate tax on your employee's holiday pay you can use our PAYE FINAL Tax formula. You can also view our PAYE FINAL formula, from our website **http://www.FRCS.org.fj/wp-content/uploads/2012/11/PAYE-Regulation-6-formula-.xlsx.**

Loss of earnings (workers) compensation

Loss of earnings compensation paid by Ministry of Labour to your employees is liable for PAYE FINAL. You the employer will deduct PAYE FINAL using the employee's tax code.

Similarly, if an injury occurs at work and you pay an employee for the period up until the time compensation is payable, you must deduct PAYE FINAL using the employee's tax code.

If you subsidise an employee who's receiving compensation, deduct PAYE FINAL on the extra payment you make using the secondary tax rates.

If you pay the employee salary or wages and Ministry of Labour then reimburses you; deduct PAYE FINAL using the employee's tax code.

Honoraria

Sometimes payments are made for a service where the usual custom is that a price is not set. These payments are called honoraria. Generally these payments are made to volunteers and subject to PAYE FINAL tax.

Note, where both honoraria and reimbursements for actual expenses are paid to a person for volunteer activities, and provided records are kept to show how much of the payment relates to each, the reimbursement expenses will be tax free.

Treatment of other types of Contractual Income

There are other types of income outside of an employment relationship which are liable to have provisional tax deducted. Examples of the types of income for which provisional tax is required to be deducted are follows:

- commission agents fees
- election day workers payments
- fishing income
- payments to musicians, performers, dance bands and orchestras
- payments to piece-workers and outworkers
- payments to recognised seasonal workers
- payments to screen production industry workers
- payments for "activity in the community" projects

- labour-only contract payments in the building industry.

The provisional tax of 5 percent will apply to the abovementioned contractual payments. The payer should withhold the provisional tax and remit it to FRCS in the month following the month in which the payment was deducted.

The more common provisional payments relate to the following:

Commission agents

For agents who receive commission only, the gross commission will be subject to provisional tax.

Some agents get a salary or other fixed remuneration plus commission from the same employer. If an agent is an employee, add the gross commission to the fixed remuneration for the period it was paid in. Calculate PAYE FINAL using the current PAYE FINAL formula.

Whether you deduct PAYE FINAL using the tax tables or provisional tax depends on whether the agent is an employee or is self-employed

Shareholder Employee Salaries & Directors Fees

Fees paid to directors are subject to PAYE FINAL. If the director is an employee of the same company that pays the Directors' Fees together with the shareholders' salary then it's liable for PAYE FINAL also. If the Director is an employee of a company other than the company that pays the directors

fees, then it becomes his "Secondary" employment Code "S". PAYE should be deducted from this as well.

Election day workers

Election day workers are people employed on a casual basis immediately before, on, or after polling day.

Making PAYE FINAL payments to FRCS

PAYE FINAL Payment Due Date

PAYE FINAL is due in one payment by the last day of the following month for all PAYE FINAL deducted in the previous month. This is irrespective of whether you are paying on a weekly, fortnightly, bi-monthly or monthly basis

A Remittance Advice Slip must be completed and submitted together with the payment & the PAYE Summary .

If your payment is made late, you'll be charged 25% late payment penalties. Example

An employer pays wages fortnightly on 8 and 22 October 2013.The PAYE Final tax deducted from the employee's wages will be accounted for in the MONTHLY SUMMARY for October 2013, which is due and payable to FRCS on 30 November, 2013.

If the PAYE FINAL due date for payment falls on a Saturday, Sunday, or public holiday, you are required to make your payment on the last working day of the month

As an employer you're responsible for deducting and accounting for PAYE FINAL, SRT and FNPF contributions from your employees' gross wages. It's a serious matter if any employer doesn't properly deduct or pay employees' PAYE FINAL or other deductions. You will face penalties if you don't meet your employer responsibilities

Late Payment Penalties (LPP)

A penalty of 25 percent will apply on any PAYE, FBT and SRT unpaid after the due date for payment. An additional penalty of 5 percent will be applied on the remaining unpaid tax for each month that the PAYE, FBT and SRT remain unpaid. FRCS will also charge you a late payment penalty if you miss a payment.

If you believe you'll be unable to lodge or pay by the due date, please contact FRCS as soon as possible. By contacting FRCS before the due date, you may be able to reduce the amount of penalties that will be charged.

Part 2 - Penalties

Late Lodgement Penalty (LLP)

If you don't lodge your PAYE Summary by the due date, you will have to pay a LLP. A LLP of 20 percent of the outstanding PAYE FINAL is imposed for each late

Penalty notice

If a payment is late, and the penalty isn't paid, FRCS will send you a Statement of Tax Account (STA) showing the penalty charged

Evasion/Anti Avoidance

Anyone convicted of knowingly attempting to evade their responsibilities can be fined up to $25,000 and/or be imprisoned for up to 24 months. It's also illegal for an employer to aid or assist another person to commit an offence.

Incorrect MONTHLY SUMMARY

Employers must provide FRCS with their correct employees' details in the PAYE Summary .

Failing to provide the correct details is a serious offence and can result in the employer being prosecuted and penalized in accordance with the Tax Administration Act 2009

Voluntary disclosure

If there's any omission or error in your PAYE FINAL affairs, you should tell FRCS about it. We may still charge audit penalties but, if you tell FRCS before we notify you of an audit or investigation, we may reduce the penalties.

If you disagree

We make every effort to apply the tax laws fairly and correctly, but sometimes you may disagree with how we've assessed your tax. In most cases we can correct the assessment before you need to lodge an objection. If we can't agree, there is a formal objection process to follow, so your rights are protected in case the matter goes to court

. Part 3 – Record Keeping Requirements

Records you need to keep

You must keep all wage records for seven (7) years, including all employee tax code declaration forms, pay sheets and PAYE FINAL payment receipts. Your records must be in the English language. To help with your record keeping, you can purchase commercially designed wage books and computer payroll software packages. These are available from any reputable supplier.

Manual record keeping (in absence of electronic records)

- Start a new page in your wage book as soon as an employee starts work with you or at the beginning of each tax year. Make sure they give you the personal details you need.
- Keep a separate page for each employee, even, if they were only employed for one day.
- Complete all these wage details each pay day:
  - total gross earnings (amount before PAYE FINAL tax is deducted). - total fringe benefits (cash and non-cash provided before PAYE FINAL tax is deducted).
  - the amount of PAYE FINAL deducted.
  - the amount of FNPF deducted.
- Summarise the details for each employee at the end of each deduction payment period on a monthly basis.
- Keep a summary that shows the totals for each deduction period for Gross Wages, PAYE Final and FNPF deductions.

The information in your wage book will help you complete the Remittance Advice Slip (Form IRS 350) and complete the PAYE Summary ().

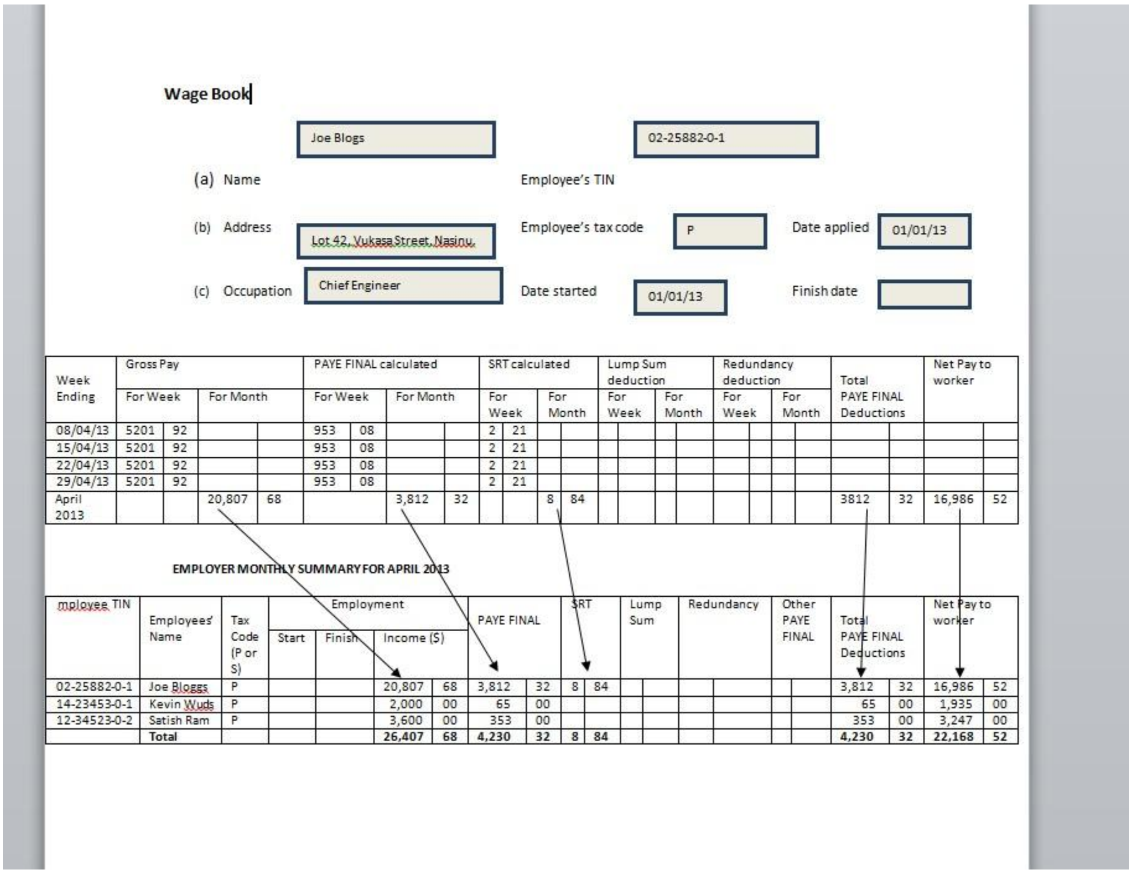
When completing the PAYE Summary (Form IRS 421) it does not matter when a pay period starts or ends. Only include those deductions from gross earnings actually paid or credited to employees during the period covered by the PAYE Summary.

Inspection/ Audit procedures

Every employer can expect to be audited by our PAYE FINAL Inspectors from time to time. This will involve checking your PAYE FINAL records against the MONTHLY SUMMARY lodged to ensure that correct taxes are paid.

All financial records must be maintained for seven years. If you want to destroy records within seven years, you **must** seek CEO's approval.

Failure to keep adequate records is a very serious matter and can result in either a fine, imprisonment or both.


Wage Book

(a) Name: Joe Blogs | Employee's TIN: 02-25882-0-1

(b) Address: Lot 42, Vukasa Street, Nasinu. | Employee's tax code: P | Date applied: 01/01/13

(c) Occupation: Chief Engineer | Date started: 01/01/13 | Finish date:

Week Ending	Gross Pay For Week	Gross Pay For Month	PAYE FINAL calculated For Week	PAYE FINAL calculated For Month	SRT calculated For Week	SRT calculated For Month	Lump Sum deduction For Week	Lump Sum deduction For Month	Redundancy deduction For Week	Redundancy deduction For Month	Total PAYE FINAL Deductions	Net Pay to worker
08/04/13	5201 92		953 08		2 21							
15/04/13	5201 92		953 08		2 21							
22/04/13	5201 92		953 08		2 21							
29/04/13	5201 92		953 08		2 21							
April 2013		20,807 68		3,812 32		8 84					3812 32	16,986 52

EMPLOYER MONTHLY SUMMARY FOR APRIL 2013

mployee TIN	Employees' Name	Tax Code (P or S)	Employment Start	Employment Finish	Employment Income ($)	PAYE FINAL	SRT	Lump Sum	Redundancy	Other PAYE FINAL	Total PAYE FINAL Deductions	Net Pay to worker
02-25882-0-1	Joe Bloggs	P			20,807 68	3,812 32	8 84				3,812 32	16,986 52
14-23453-0-1	Kevin Wuds	P			2,000 00	65 00					65 00	1,935 00
12-34523-0-2	Satish Ram	P			3,600 00	353 00					353 00	3,247 00
	Total				**26,407 68**	**4,230 32**	**8 84**				**4,230 32**	**22,168 52**

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Part 4 – Services you may need

Tax Advisory Service

FRCS's Taxpayer Education officers offer a free business tax information service to individuals, new businesses and organisations to help them meet their tax responsibilities.

Services available include:
- taxes you need to know about
- records that you need to keep
- completing your tax returns (e.g., PAYE FINAL and employer summaries)• when to file returns and make payments and
- advice on technical tax issues.
- request workshops and trainings

If you need help with any of your employer responsibilities or you have questions about anything in this guide, please contact FRCS as follows:
- The Designated PAYE Final Tax Team on 3243621/ 3243208; or

You may also email your query to **tipu@frcs.org.fj** or **payevalidation@frcs.org.fj** or you can visit our website **(www.FRCS.org.fj)** or any of the following FRCS offices:
- Suva – FRCS Complex, corner of Queen Elizabeth Drive and Ratu Sukuna Road, Nasese.
- Levuka-Main Street, Levuka Town.
- Lautoka-19 Tavewa Avenue, Lautoka City.
- Nadi-Nadi International Airport.
- Sigatoka-FDB Building, Main Street, Sigatoka Town.
- Rakiraki-1st Floor, FDB Building, Vaileka Street, Rakiraki Town.
- Labasa-1st Floor Ratu Raobe Building, Corner of Nanuku & Jaduram Street, Labasa Town.
- Savusavu-Main Street, Savusavu Town.

Not satisfied with our service?

We're committed to providing you with quality service. If there's a problem, we'd like to know about it and have the chance to resolve it. You can call the staff member you've been dealing with or, if you're not satisfied, ask to speak with their Team Leader/Manager. If your complaint is still unresolved you can contact FRCS on feedback**@frcs.org.fj**

If you disagree with how we've assessed your tax, you are required to follow a formal objection process.

Part 5 – Appendices

APPENDIX 1: SAMPLE OF COMPLETED EMPLOYEE TAX CODE DECLARATION FORM

Fiji Revenue & Customs Authority

Taxation Division

Employee Tax Code Declaration

(This form must be completed by every Employee and submitted to the Employer)

Section A: Employee Details

First Name: John

Middle Name:

Last Name: Drake

Postal Address: P.O.Box 127
SUVA

TIN: 0 1 _ 0 9 8 7 6 _ 0 _ 1

Phone Contact: 323 2451

Section B: Tax Code and FNPF Number

Please indicate by a tick (✓) if this is your (Tick one box only)

Primary Employment : ✓

or

Secondary Employment :

FNPF No : 1 0 0 5 3 7 1

Section C: Declaration

I declare that the information contained in this Employee Tax Code Declaration is true and correct in every detail.

Signature: JDrake

Date: 07 / 12 / 12

IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION

Section D: Acknowledgement of Receipt

Name of Receiving Officer:

Signature of Receiving Officer:

Date Received: / /

IRS458A